

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Migden Analyst: LuAnna Hass Bill Number: AB 25

Related Bills: See Prior Analysis Telephone: 845-7478 Amended Date: September 7, 2001

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Exclusion/Employer-Provided Medical Insurance Benefits/Includes Domestic Partners

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO _____.

☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED December 4, 2001, STILL APPLIES.

OTHER - See comments below.

SUMMARY

This bill would extend several existing taxpayer benefits for medical expenses and health insurance benefits to include a taxpayer's domestic partner and a domestic partner's dependents.

This bill also would make changes to a variety of state laws regarding domestic partners.

SUMMARY OF AMENDMENTS

The September 7, 2001, amendments made changes to various state laws regarding domestic partners. The amendments do not affect the department and are not discussed in this analysis. The department's analysis of the bill as introduced December 4, 2000, still applies.

POSITION

No Position.

At its June 27, 2001, meeting, the Franchise Tax Board voted to take no position on this bill.

LEGISLATIVE STAFF CONTACT

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Board Position:

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| <input type="checkbox"/> S | <input type="checkbox"/> NA | <input checked="" type="checkbox"/> NP |
| <input type="checkbox"/> SA | <input type="checkbox"/> O | <input type="checkbox"/> NAR |
| <input type="checkbox"/> N | <input type="checkbox"/> OUA | <input type="checkbox"/> PENDING |

Legislative Director

Date

Jana Howard for BP

09/18/01